

NEWTON PUBLIC SCHOOLS

Office of Business, Finance and Planning
100 Walnut Street
Newtonville, MA 02460
617-559-9025

TO: David Fleishman, Superintendent

FROM: Sandra Guryan, Deputy Superintendent/Chief Administrative Officer
Susan Dzikowski, Director of Finance
Sean Mannion, Senior Budget Analyst

DATE: March 14, 2016

RE: FY16 Fiscal and Operational Update

This is the fifth FY16 update on the status of the fiscal and operational aspects of the school district. After two thirds of the fiscal year - as of March 1, 2016 - the overall condition of the system is good, both operationally and financially; *the projected year-end balance is the same as reported last month at \$9,000, though there have been changes among accounts.* The two areas of spending which continue to project deficits include benefits (\$90,000) and utilities (\$244,000), while both have improved this month. All other areas of spending including contractual salaries have projected net surpluses, as do the Student Services and Operations Departments. Building maintenance expenses continue to be tracked closely as spring approaches.

The following are the changes since the January update from the February 25, 2016 School Committee meeting:

1. As of end of February 2016, the district has spent \$119.4 million, or 58% of the annual budget of \$204.1 million.
 - Salaries and benefits are within \$27,000 of the \$176.0 million budget (0.02%)
 - Expenses are within \$36,000 of the \$28.1 million budget (<0.2%)
2. Projected spending has gone down by \$106,000, including \$66,000 in health insurance and \$40,000 in utilities – the net of a decrease in natural gas offsetting an increase in electricity. A like amount of spending increases occurred in the following accounts:
 - Substitutes (\$64,000)
 - Contracted services increase offset by a decrease in out-of-district tuition (net increase of \$42,000)
3. Continuing surpluses in Student Services and Operations
 - Student services surplus of \$209,000 is within \$5,000 of last month; the net increase of \$42,000 mentioned above is offset by savings from aide vacancies
 - Operations surplus (not including utilities) of \$144,000 is up by \$26,000 since last month due to building maintenance supplies and staff vacancies

The fiscal and utilities reports are attached while the Student Services and Operations reports are available via the following link; please call or send questions to 617-559-9025.

<http://www3.newton.k12.ma.us/domain/80>

cc: David Wilkinson, Comptroller
Maureen Lemieux, Chief of Staff/Chief Financial Officer
Dori Zaleznik, Chief Administrative Officer
Josh Morse, Commissioner of Public Buildings

FY16 School Expenses by Account

Appendix A

	SC Approved Budget (April 2015)	Adjusted Budget*	Period 8 Exp. a/o 2/26/16	YTD Encumb. + Exp.	Forecast Rest of Year	FY16 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$142,779,463	\$144,287,604	\$11,433,233	\$77,613,531	\$66,611,371	\$144,224,902	\$62,702
BENEFITS	\$31,302,381	\$31,722,847	\$1,969,324	\$16,767,537	\$15,044,940	\$31,812,477	(\$89,630)
SUSPENSE (salaries to be charged to grants)			\$14,587	\$30,020	(\$30,020)		
SUBTOTAL	\$174,081,844	\$176,010,451	\$13,417,144	\$94,411,088	\$81,626,291	\$176,037,379	(\$26,928)
Expenses Summary							
UTILITIES	\$4,402,182	\$4,399,220	\$286,589	\$2,245,777	\$2,397,041	\$4,642,818	(\$243,598)
MAINTENANCE	\$3,803,644	\$3,836,903	\$61,941	\$3,384,832	\$447,480	\$3,832,312	\$4,591
CONTRACT SERVICES	\$1,498,838	\$1,585,764	\$110,680	\$1,036,332	\$516,298	\$1,552,630	\$33,134
TUITION	\$9,066,014	\$7,519,487	\$913,265	\$9,076,513	(\$1,706,638)	\$7,369,875	\$149,612
TRANSPORTATION	\$5,706,062	\$5,615,462	\$519,089	\$5,305,121	\$308,731	\$5,613,852	\$1,610
SUPPLIES	\$2,541,275	\$2,478,954	\$132,629	\$1,740,212	\$713,771	\$2,453,983	\$24,972
EQUIPMENT	\$1,661,053	\$1,687,671	\$23,219	\$1,387,637	\$234,183	\$1,621,820	\$65,850
ATHLETICS	\$950,000	\$962,000	\$200,000	\$800,000	\$162,000	\$962,000	
SUBTOTAL	\$29,629,068	\$28,085,461	\$2,247,413	\$24,976,424	\$3,072,866	\$28,049,290	\$36,171
TOTAL FY16 Appropriation	\$203,710,912	\$204,095,912	\$15,664,556	\$119,387,511	\$84,699,157	\$204,086,669	\$9,243

As of 2/26/16 Percent of Total Budget Expended and Encumbered	58%
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Prior Years Funds:					
	Budget	YTD Enc.+ Expenses	Forecast Rest of Year	FY15 Final	Surplus (Deficit)
FY15 Encumbrances Brought Forward	\$616,366	\$616,366		\$616,366	\$0
FY15 01D301 Accounts Payable	\$182,921	\$182,921		\$182,921	\$0

FY16 Supplemental Budget:

*Note the FY16 report has two columns including the School Committee budget approved in April 2015, and an adjusted budget which includes a **\$385,000 FY16 supplemental budget** approved by the Board of Aldermen in December 2015 for the retroactive portion of the Newton Teachers Association (NTA) settlement, as well as budget transfers made throughout the year to reflect actual salary and benefits costs.

FY16 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2015)	Adjusted Budget	Period 8 Exp. a/o 2/26/16	YTD Encumb. + Exp.	Fcast Rest of Year	FY16 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$84,460,320	\$85,772,565	\$7,085,305	\$42,673,194	\$42,999,885	\$85,673,079	\$99,486
Coordinator Salaries	510103	\$1,593,540	\$1,663,233	\$142,484	\$876,928	\$786,302	\$1,663,230	\$3
Music/Drama Salaries	510104	\$108,488	\$108,488	\$8,565	\$45,286	\$63,202	\$108,488	
Psychologist Salaries	510105	\$2,382,359	\$2,329,834	\$192,196	\$1,158,947	\$1,170,880	\$2,329,827	\$7
Guidance Counselor Salaries	510106	\$3,073,430	\$3,142,403	\$261,170	\$1,571,322	\$1,571,077	\$3,142,399	\$4
Counselors Non-Guidance	510107	\$954,171	\$938,014	\$78,130	\$467,552	\$470,459	\$938,011	\$3
Grants Mgr Salaries	510108	\$114,578	\$121,034	\$10,047	\$79,385	\$41,649	\$121,034	
School Legal Salaries	510109	\$81,645	\$64,081	\$4,313	\$46,831	\$17,250	\$64,081	
Principal Salaries	510110	\$2,820,468	\$2,863,033	\$245,151	\$1,897,245	\$965,776	\$2,863,021	\$12
Asst Principal Salaries	510111	\$1,323,505	\$1,428,595	\$117,933	\$705,329	\$723,262	\$1,428,591	\$4
Schl Dept Head Salaries	510112	\$1,464,591	\$1,511,732	\$129,728	\$814,074	\$697,654	\$1,511,728	\$4
Computer Salaries	510113	\$94,114						
Admin Support Salaries	510114	\$2,824,887	\$2,375,338	\$201,807	\$1,549,720	\$810,610	\$2,360,330	\$15,008
Central Staff Salaries	510115	\$1,005,989	\$1,077,131	\$88,076	\$722,233	\$352,302	\$1,074,535	\$2,596
Supervisory Salaries	510116	\$354,439	\$367,703	\$30,788	\$214,450	\$153,250	\$367,700	\$3
Specialist Salaries	510117	\$1,897,294	\$2,059,880	\$179,455	\$1,055,585	\$1,004,292	\$2,059,877	\$3
Housemaster Salaries	510118	\$676,917	\$708,392	\$58,213	\$352,134	\$356,257	\$708,391	\$1
Asst. Directors Salaries	510119	\$51,348	\$54,216	\$4,429	\$26,674	\$27,541	\$54,215	\$1
Directors Salaries	510120	\$637,426	\$678,497	\$56,699	\$430,757	\$247,737	\$678,494	\$3
Tech Support Assist.Salaries	510121	\$176,557	\$642,085	\$51,588	\$431,484	\$210,600	\$642,084	\$1
Admin Assistant Salaries	510122	\$119,198	\$124,616	\$10,538	\$82,463	\$42,152	\$124,615	\$1
Vice Principals Salaries	510123	\$224,314	\$232,632	\$20,005	\$150,489	\$82,141	\$232,630	\$2
Medical Salaries	510133	\$821,668	\$813,977	\$66,215	\$409,660	\$404,304	\$813,964	\$13
Summer Day Salaries	510136	\$283,723	\$283,723		\$263,292		\$263,292	\$20,431
Librarian Salaries	510138	\$1,738,310	\$1,782,161	\$146,215	\$888,109	\$894,038	\$1,782,147	\$14
Social Worker Salaries	510140	\$1,353,547	\$1,202,743	\$99,230	\$623,011	\$579,718	\$1,202,729	\$14
Secretarial Salaries	510221	\$4,121,843	\$4,083,093	\$397,663	\$2,634,458	\$1,448,654	\$4,083,112	(\$19)
Summer Aide-Timesheets	510311	\$732,608	\$679,729		\$676,585	\$144	\$676,729	\$3,000
Aide-Timesheets	510312	\$380,500	\$380,500	\$32,747	\$185,504	\$183,536	\$369,040	\$11,460
Aide Salaries-30 Hrs	510313	\$5,195,518	\$1,689,999	(\$9,463)	\$915,299	\$760,347	\$1,675,646	\$14,353
Aide Salaries-32 Hrs	510314	\$1,915,657	\$1,659,396	\$64,434	\$950,112	\$738,280	\$1,688,392	(\$28,996)
Aide Salaries-35 Hrs	510315	\$2,494,663	\$2,733,879	\$156,778	\$1,618,172	\$1,102,660	\$2,720,832	\$13,047
Aide Salaries-40 Hrs	510316	\$411,625	\$424,959	\$42,062	\$256,708	\$168,248	\$424,956	\$3
Aide Specialist-35 Hrs	510317	\$4,279,378	\$4,428,792	\$222,130	\$2,549,740	\$1,893,228	\$4,442,968	(\$14,176)
Aide Specialist-40 Hrs	510318	\$1,628,577	\$1,687,083	\$79,119	\$1,020,195	\$726,045	\$1,746,240	(\$59,157)
Aide Salaries-30.83 Hrs	510319		\$3,677,651	\$371,279	\$2,171,305	\$1,496,732	\$3,668,037	\$9,614
ISS Salaries	510320	\$739,284	\$809,284	\$58,208	\$387,592	\$423,000	\$810,592	(\$1,308)
Custodial/Maint Salaries	510331	\$4,303,793	\$4,303,793	\$312,962	\$2,587,907	\$1,574,667	\$4,162,573	\$141,220
Non-Aligned Salaries	510340	\$585,350	\$557,735	\$22,038	\$374,263	\$183,467	\$557,730	\$5
Timesheet Salaries	510342	\$26,000	\$26,000		\$5,532	\$20,468	\$26,000	\$0
Elected Offcl W/Benefits	511103	\$39,000	\$39,000	\$3,250	\$26,001	\$13,000	\$39,001	(\$1)
Work Study Wages	512003	\$49,103	\$49,103	\$5,946	\$39,498	\$29,625	\$69,123	(\$20,020)
Coaches & Officials Wages	512004	\$35,592	\$35,592		\$127,897	(\$92,305)	\$35,592	(\$0)
Substitute Clerical Wages	512005	\$95,000	\$95,000	\$9,653	\$79,280	\$30,732	\$110,012	(\$15,012)
Substitute Teachers	512006	\$1,050,000	\$1,062,684	\$164,043	\$837,598	\$371,489	\$1,209,086	(\$146,402)
School Tutors	512007	\$56,160	\$56,160	\$2,897	\$17,931	\$16,000	\$33,931	\$22,229
Interns	512008	\$420,215	\$253,215	\$24,466	\$191,621	\$57,264	\$248,885	\$4,330
Music Accompanists	512009	\$48,522	\$48,522	\$2,294	\$13,962	\$32,035	\$45,997	\$2,525
School Chaperones	512010	\$8,500	\$8,500	\$1,800	\$3,050	\$5,450	\$8,500	
Regular Overtime	513001	\$177,500	\$177,500	\$77,445	\$537,686	(\$353,352)	\$184,334	(\$6,834)
Work By Other Depts.	513004	\$63,663	\$77,663	(\$1,394)	\$52,197	\$34,645	\$86,842	(\$9,179)
Work For Other Depts.	513005				\$106		\$106	(\$106)
Longevity	514001	\$791,467	\$791,467	\$17,340	\$769,253	\$22,000	\$791,253	\$214
Education Incentive Pay	514003	\$550,000	\$130,000			\$130,000	\$130,000	
Shift Differential	514004	\$214,835	\$214,835	\$15,913	\$131,864	\$76,284	\$208,148	\$6,687
Exceptional Services Pay	514006			\$1,825	\$1,825		\$1,825	(\$1,825)
Firing License	514305	\$9,000	\$9,000	\$646	\$5,463	\$2,916	\$8,379	\$621
Other Stipends	514309	\$467,956	\$500,036	\$23,202	\$224,544	\$271,304	\$495,848	\$4,188
School Extra Assignments	514310	\$420,957	\$420,957	\$27,075	\$66,439	\$415,352	\$481,791	(\$60,834)
Summer Other Stipends	514319	\$533,000	\$533,000		\$471,548		\$471,548	\$61,452
Other Compensation	5150	\$17,000	\$17,000			\$17,000	\$17,000	
Retirement Incentive	515001	\$95,000	\$95,000		\$6,000	\$89,000	\$95,000	
Sick Leave Buy Back	515004	\$85,000	\$85,000	\$3,000	\$27,000	\$47,000	\$74,000	\$11,000
Vacation Buy Back	515006	\$22,000	\$22,000	\$12,548	\$31,533	\$3,015	\$34,548	(\$12,548)

FY16 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2015)	Adjusted Budget	Period 8 Exp. a/o 2/26/16	YTD Encumb. + Exp.	Fcast Rest of Year	FY16 Final	Surplus (Deficit)
Incentive-Sick Leave	515010	\$11,730	\$11,730		\$12,682		\$12,682	(\$952)
Clothing Allowance	515101	\$46,750	\$46,750		\$45,650	\$1,100	\$46,750	
Non-Elective 403B Contrib.	515204	\$19,891	\$19,891		\$20,335		\$20,335	(\$444)
SUBTOTAL SALARIES		\$142,779,463	\$144,287,604	\$11,433,233	\$77,613,531	\$66,611,371	\$144,224,902	\$62,702
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	510A			\$14,587	\$30,020	(\$30,020)		
Refund Payroll Deduc Susp.	510N							
SUBTOTAL SUSPENSE, ETC.				\$14,587	\$30,020	(\$30,020)		
<u>Benefits:</u>								
Unemployment Benefits	5702	\$270,000	\$270,000	\$31,612	\$160,275	\$83,724	\$243,999	\$26,001
Vehicle Use Reimbursement	5710	\$125,792	\$125,792	\$11,316	\$74,477	\$51,315	\$125,792	(\$0)
Claims/Settlements	5725	\$5,000	\$5,000		\$5,145		\$5,145	(\$145)
Workers Comp Insurance	575007	\$350,000	\$350,000		\$350,000		\$350,000	
Dental Insurance	57DENTAL	\$566,272	\$566,272	\$46,802	\$290,796	\$255,157	\$545,953	\$20,319
Disability Insurance	57DIS	\$14,395	\$14,395	\$4,244	\$8,426	\$5,969	\$14,395	\$0
Health Insurance	57HLTH	\$25,854,091	\$26,274,557	\$1,618,955	\$14,265,940	\$12,028,891	\$26,294,830	(\$20,273)
Basic Life Insurance	57LIFE	\$52,000	\$52,000	\$2,495	\$30,406	\$20,787	\$51,193	\$807
Medicare Payroll Tax	57MEDA	\$1,963,540	\$1,963,540	\$164,141	\$1,044,151	\$919,389	\$1,963,540	(\$0)
Medicare Part B Reimb	57MEDB	\$1,146,620	\$1,146,620		\$3,491	\$1,143,129	\$1,146,620	
Other Post Employment Benef	57OPEB	\$954,671	\$954,671	\$89,760	\$534,431	\$536,579	\$1,071,010	(\$116,339)
SUBTOTAL BENEFITS		\$31,302,381	\$31,722,847	\$1,969,324	\$16,767,537	\$15,044,940	\$31,812,477	(\$89,630)
<u>Utilities:</u>								
Electricity	5210	\$2,480,716	\$2,480,716	\$203,985	\$1,598,714	\$1,341,667	\$2,940,381	(\$459,665)
Natural Gas	5211	\$1,546,417	\$1,546,417	\$64,860	\$500,010	\$923,925	\$1,423,935	\$122,482
Heating Oil	5412	\$67,149	\$67,149					\$67,149
Telephone	53401	\$200,000	\$200,000	\$15,465	\$90,822	\$95,412	\$186,234	\$13,766
Cellular Telephones	53402	\$68,000	\$68,000		\$25,156	\$28,500	\$53,656	\$14,344
Internet Access Charges	53404	\$27,000	\$24,038	\$2,004	\$25,712		\$25,712	(\$1,674)
Gasoline	5480	\$8,300	\$8,300		\$3,530	\$4,770	\$8,300	\$0
Diesel Fuel	5481	\$4,600	\$4,600	\$275	\$1,833	\$2,767	\$4,600	(\$0)
SUBTOTAL UTILITIES		\$4,402,182	\$4,399,220	\$286,589	\$2,245,777	\$2,397,041	\$4,642,818	(\$243,598)
<u>Maintenance:</u>								
Rental - Vehicles	5273	\$4,000	\$4,000			\$2,000	\$2,000	\$2,000
Rental - Equipment	5274	\$23,384	\$23,384	(\$2,973)	\$14,967	\$8,350	\$23,317	\$67
Rental/Lease - Property	5275	\$600	\$600		\$4,129		\$4,129	(\$3,529)
Solid Waste Coll/Disposal	5292	\$5,000	\$5,000		\$1,204	\$3,700	\$4,904	\$96
Motor Vehicle Inspections	5303	\$250	\$250		\$25	\$215	\$268	(\$18)
Building Maint Supplies	5430	\$264,640	\$271,640	\$2,577	\$187,004	\$70,000	\$257,004	\$14,636
Cleaning/Custodial Supplies	5450	\$185,033	\$185,033		\$14,638	\$170,395	\$185,033	\$0
Tires & Tire Supplies	5482	\$480	\$480		\$481		\$481	(\$1)
Auto Repair Parts	5484	\$2,400	\$2,400		\$2,586		\$2,586	(\$186)
Chemicals	5597	\$14,780	\$14,780		\$13,604	\$3,395	\$16,999	(\$2,219)
Office Equipment R&M	52401	\$290,007	\$257,256	\$16,062	\$151,584	\$92,467	\$244,051	\$13,205
Motor Vehicle R&M	52403	\$1,500	\$1,500		\$5,095	\$2,000	\$7,095	(\$5,595)
Computer Equipment R&M	52405	\$185,510	\$165,580	\$1,398	\$104,859	\$50,436	\$155,295	\$10,285
Communications Equip R&M	52406	\$7,500	\$7,500		\$5,305	\$2,191	\$7,496	\$4
Public Building R&M	52407	\$2,507,738	\$2,537,738	\$41,404	\$2,501,607	\$36,131	\$2,537,738	(\$0)
Departmental Equip R&M	52408			\$317	\$23,985		\$23,985	(\$23,985)
Software Maintenance	52410	\$278,822	\$326,412		\$328,260		\$328,260	(\$1,848)
Instructional Equipment R & M	52414	\$32,000	\$33,350	\$3,156	\$25,471	\$6,200	\$31,671	\$1,679
SUBTOTAL MAINTENANCE		\$3,803,644	\$3,836,903	\$61,941	\$3,384,832	\$447,480	\$3,832,312	\$4,591
<u>Contract Services + Travel:</u>								
Consultants	5301	\$1,068,875	\$1,154,043	\$81,147	\$787,602	\$349,544	\$1,137,146	\$16,897
Auditing Services	530201	\$27,500	\$22,500	\$4,000	\$14,000	\$3,900	\$17,900	\$4,600
Banking Services	530210							
Tutoring Services	530215	\$41,000	\$46,000	\$7,317	\$29,373	\$16,000	\$45,373	\$627
Document Preservation	5304	\$2,100	\$2,100			\$2,100	\$2,100	
Photographic Services	5306			\$110	\$1,455		\$1,455	(\$1,455)
Legal Services	5309	\$91,248	\$91,248	\$6,950	\$90,000	\$1,248	\$91,248	
Clerical Services	5313	\$52,000	\$52,000	\$1,218	\$17,314	\$34,686	\$52,000	\$0
Training Expenses	5319	\$49,620	\$48,931	\$585	\$15,013	\$20,741	\$35,754	\$13,177
Public Safety Academy CGS	5322	\$1,000	\$1,000			\$1,000	\$1,000	
Fee Instructors	5350	\$1,500	\$1,500		\$5,560	\$1,500	\$7,060	(\$5,560)
Fee Umpires/Officials	5351	\$16,400	\$16,400	\$4,424	\$18,849	\$5,336	\$24,185	(\$7,785)
In-State Conferences	5711	\$116,445	\$117,590	\$4,705	\$41,514	\$67,268	\$108,782	\$8,808
Out-Of-State Travel	5720	\$29,050	\$30,352	\$225	\$13,553	\$12,975	\$26,528	\$3,824
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$2,100		\$2,100	
SUBTOTAL CONTRACT SVCS.		\$1,498,838	\$1,585,764	\$110,680	\$1,036,332	\$516,298	\$1,552,630	\$33,134

FY16 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2015)	Adjusted Budget	Period 8 Exp. a/o 2/26/16	YTD Encumb. + Exp.	Fcast Rest of Year	FY16 Final	Surplus (Deficit)
<i>Tuition:</i>								
Tuition Assistance	5321	\$125,000	\$125,000		\$3,428	\$121,572	\$125,000	(\$0)
In-District Tuitions	532201	\$105,475	\$105,475	\$66,734	\$66,734	\$20,766	\$87,500	\$17,975
Out-Of-District Tuitions	532202	\$8,740,539	\$7,194,012	\$846,531	\$8,919,341	(\$1,848,976)	\$7,070,365	\$123,647
Summer Tuitions	532203	\$95,000	\$95,000		\$87,009		\$87,009	\$7,991
SUBTOTAL TUITION		\$9,066,014	\$7,519,487	\$913,265	\$9,076,513	(\$1,706,638)	\$7,369,875	\$149,612
<i>Transportation:</i>								
Pupil Transportation	538301	\$1,757,560	\$1,757,560	\$232,812	\$1,757,713	(\$153)	\$1,757,560	(\$0)
Field Trip Transportation	538302	\$49,210	\$48,610	\$3,305	\$26,726	\$20,974	\$47,700	\$910
Private School Transportation	538303	\$160,560	\$160,560		\$160,560		\$160,560	
Special Ed. Transportation	538304	\$3,738,732	\$3,648,732	\$282,972	\$3,360,122	\$287,910	\$3,648,032	\$700
SUBTOTAL TRANSPORTATION		\$5,706,062	\$5,615,462	\$519,089	\$5,305,121	\$308,731	\$5,613,852	\$1,610
<i>Supplies, etc.</i>								
Postage	5341	\$66,040	\$67,016	\$24,705	\$39,446	\$27,118	\$66,564	\$452
Printing	5342	\$30,745	\$30,954	\$2,914	\$21,288	\$8,506	\$29,794	\$1,160
Advertising/Publications	5343	\$78,000	\$78,000	\$5,230	\$20,618	\$32,770	\$53,388	\$24,612
Office Supplies	5420	\$118,701	\$122,072	\$12,856	\$82,723	\$33,961	\$116,684	\$5,388
Instructional Supplies	5422	\$1,353,858	\$1,314,396	\$25,459	\$966,865	\$347,437	\$1,314,302	\$94
Communications Supplies	5434	\$5,500	\$5,500			\$3,000	\$3,000	\$2,500
Medical Supplies	5500	\$20,000	\$20,000	\$763	\$4,149	\$15,851	\$20,000	(\$0)
Printing Supplies	5501	\$57,253	\$56,703	\$1,485	\$52,703	\$2,700	\$55,403	\$1,300
Paper Goods & Supplies	5523	\$85,321	\$85,321	\$24,999	\$111,457		\$111,457	(\$26,136)
Public Safety Supplies	5580	\$2,000	\$2,000		\$532	\$1,468	\$2,000	(\$0)
Library Supplies	5583	\$50,950	\$46,652	\$1,055	\$35,207	\$9,056	\$44,263	\$2,389
Computer Supplies	5585	\$57,324	\$55,585	\$4,277	\$33,884	\$12,800	\$46,684	\$8,901
Books/Manuals/Periodicals	5592	\$44,637	\$46,052	\$111	\$14,777	\$45,839	\$60,616	(\$14,564)
Textbooks	559201	\$339,942	\$287,926	\$2,597	\$186,220	\$89,383	\$275,603	\$12,323
Replacement Textbooks	559201R	\$13,900	\$13,000	\$1,941	\$8,941		\$8,941	\$4,059
Awards & Trophies	5593	\$2,000	\$1,220	\$500	\$500	\$645	\$1,145	\$75
Refreshments/Meals	5712	\$27,875	\$29,075	\$2,791	\$15,184	\$11,750	\$26,934	\$2,141
Special Event Expenses	5716	\$8,212	\$8,212		\$115	\$8,011	\$8,126	\$86
Scholarships/Awards	5718	\$5,900	\$4,900		\$2,247	\$2,650	\$4,897	\$3
Moving Expenses	5727	\$7,500	\$37,300	\$13,111	\$34,263	\$3,037	\$37,300	(\$0)
Dues & Subscriptions	5730	\$165,617	\$167,071	\$7,836	\$109,093	\$57,789	\$166,882	\$189
SUBTOTAL SUPPLIES		\$2,541,275	\$2,478,954	\$132,629	\$1,740,212	\$713,771	\$2,453,983	\$24,972
<i>Equipment:</i>								
Printing Equipment	58510	\$60	\$60			\$60	\$60	
Pc Hardware-Admin	585111	\$248,987	\$266,540	\$5,177	\$231,684	\$23,011	\$254,695	\$11,845
Pc Hardware-Instructional	5851111	\$681,468	\$647,273	\$7,949	\$551,883	\$91,066	\$642,949	\$4,324
Pc Software-Admin	585121	\$139,741	\$111,188	(\$12,459)	\$91,168	\$15,302	\$106,470	\$4,718
Pc Software-Instructional	5851211	\$151,817	\$257,935	\$12,459	\$240,697	\$10,589	\$251,286	\$6,649
Audio-Visual Equipment	58513	\$1,113	\$1,113					\$1,113
Office Equipment	58514	\$65,263	\$60,596	\$420	\$15,911	\$39,167	\$55,078	\$5,518
Minor Office Equipment	585141	\$3,000	\$3,000		\$887		\$887	\$2,113
Office Furniture	58515	\$14,600	\$15,360		\$5,106	\$5,100	\$10,206	\$5,154
Classroom Furniture	58516	\$129,892	\$108,330		\$76,913	\$19,100	\$96,013	\$12,317
Housekeeping Equipment	585171	\$80,511	\$60,511		\$57,373	\$3,139	\$60,512	(\$1)
Radio Communic Equipment	58519	\$1,000	\$1,000		\$954	\$46	\$1,000	(\$0)
Telephone Comm Equipment	58520	\$4,604	\$4,604		\$2,665	\$1,879	\$4,544	\$60
Instructional Equipment	58521	\$138,997	\$150,161	\$9,674	\$112,397	\$25,724	\$138,121	\$12,040
SUBTOTAL EQUIPMENT		\$1,661,053	\$1,687,671	\$23,219	\$1,387,637	\$234,183	\$1,621,820	\$65,850
<i>Athletic Revolving Account:</i>								
Transf-Schl Revl Fund	5913S	\$950,000	\$962,000	\$200,000	\$800,000	\$162,000	\$962,000	
SUBTOTAL ATHLETIC		\$950,000	\$962,000	\$200,000	\$800,000	\$162,000	\$962,000	
Grand Total		\$203,710,912	\$204,095,912	\$15,664,556	\$119,387,511	\$84,699,157	\$204,086,669	\$9,243
FY16 Total Appropriation								\$9,243

FY16 Student Services Expenses by Account

Appendix A

	FY16 Adjusted Budget	Period 8 Exp. a/o 2/26/16	YTD Encumb. + Exp.	Forecast Rest of Year	FY16 Final	FY16 Balance
Special Education Staff (including Guidance)	\$31,133,263	\$2,525,917	\$15,960,495	\$15,059,659	\$31,020,155	\$113,108
Aide Salaries	\$14,565,214	\$689,734	\$8,651,948	\$5,949,706	\$14,601,654	-\$36,440
SUBTOTAL SALARIES	\$45,698,477	\$3,215,651	\$24,612,443	\$21,009,365	\$45,621,808	\$76,669
SUBTOTAL BENEFITS	\$9,252,299	\$764,098	\$4,563,841	\$4,688,458	\$9,252,299	\$0
Contracted Services (including Tutoring)	\$905,270	\$68,178	\$576,574	\$328,324	\$904,898	\$372
Tuition (Out-of-District and Summer)	\$7,289,012	\$846,531	\$9,006,350	-\$1,848,976	\$7,157,375	\$131,637
Transportation	\$3,648,732	\$282,972	\$3,360,122	\$287,910	\$3,648,032	\$700
All Other Expenses	\$321,260	\$3,672	\$233,510	\$87,749	\$321,259	\$0
SUBTOTAL EXPENSES	\$12,164,274	\$1,201,353	\$13,176,556	-\$1,144,993	\$12,031,564	\$132,710
Total All Student Services	\$67,115,050	\$5,181,103	\$42,352,841	\$24,552,831	\$66,905,672	\$209,378

FY16 Operations Expenses by Account

Appendix A

	FY16 Adjusted Budget	Period 8 Exp. a/o 2/26/16	YTD Encumb. + Exp.	Forecast Rest of Year	FY16 Final	FY16 Balance
Operations Salaries without Custodial	\$471,393	\$40,230	\$324,760	\$131,631	\$456,391	\$15,002
Custodial Salaries and Overtime	\$4,869,308	\$415,499	\$3,397,525	\$1,326,663	\$4,724,188	\$145,120
Work By Other Departments*	\$54,000	-\$1,394	\$52,173	\$12,595	\$64,768	-\$10,768
Work Study Wages	\$0	\$0	\$12,020	\$0	\$12,020	-\$12,020
SUBTOTAL SALARIES	\$5,394,701	\$454,334	\$3,786,478	\$1,470,889	\$5,257,367	\$137,334
SUBTOTAL BENEFITS	\$1,022,229	\$81,037	\$687,052	\$335,177	\$1,022,229	\$0
Utilities (not including Internet Access)	\$4,362,282	\$284,309	\$2,214,702	\$2,389,504	\$4,604,206	-\$241,924
Maintenance	\$2,974,860	\$48,369	\$2,802,242	\$154,589	\$2,956,831	\$18,029
Cleaning/Custodial Supplies	\$185,033	\$0	\$14,638	\$170,395	\$185,033	\$0
Equipment	\$90,576	\$0	\$68,647	\$14,263	\$82,910	\$7,666
All Other Expenses	\$115,064	\$26,869	\$127,523	\$7,068	\$134,591	-\$19,527
SUBTOTAL EXPENSES	\$7,727,815	\$359,548	\$5,227,752	\$2,735,819	\$7,963,571	-\$235,756
Total All Operations (with Utilities)	\$14,144,745	\$894,919	\$9,701,283	\$4,541,885	\$14,243,168	-\$98,423
Utilities	\$4,362,282	\$284,309	\$2,214,702	\$2,389,504	\$4,604,206	-\$241,924
Total Operations (without Utilities)	\$9,782,463	\$610,609	\$7,486,581	\$2,152,381	\$9,638,962	\$143,501
Charter Maintenance (Subset of Above)						
Public Building Repair & Maintenance	\$2,533,056	\$41,404	\$2,501,607	\$31,449	\$2,533,056	\$0
Office Equipment Repair & Maintenance	\$82,632	\$0	\$55,045	\$27,420	\$82,465	\$167
Building Maintenance Supplies	\$159,500	\$0	\$74,125	\$70,000	\$144,125	\$15,375
Housekeeping Equipment	\$60,511	\$0	\$57,373	\$3,139	\$60,512	\$0
Work by Other Departments*	\$54,000	-\$1,394	\$52,067	\$17,154	\$69,221	-\$15,221
PC Software - Administrative	\$20,091	\$0	\$8,293	\$7,245	\$15,538	\$4,555
Consultants	\$10,000	\$0	\$7,325	\$1,500	\$8,825	\$1,175
Chemicals	\$10,000	\$0	\$8,203	\$3,395	\$11,598	-\$1,598
Training Expenses	\$4,123	\$0	\$0	\$1,000	\$1,000	\$3,123
Solid Waste Collections/Disposal	\$5,000	\$0	\$1,204	\$3,700	\$4,904	\$96
Work Study Wages	\$0	\$0	\$12,020	\$0	\$12,020	-\$12,020
Total Charter Maintenance	\$2,938,913	\$40,010	\$2,777,262	\$166,002	\$2,943,264	-\$4,349

*Work by Other Departments is made up of payments to the City for maintenance work completed by City staff and budgeted under the category of Charter Maintenance.

**FY16 Electricity, Natural Gas and Heating Oil
Cost Summary**

APPENDIX B

School	Sq. Ft.	FY15 Actual		FY16 Budget					FY16 Projected				
		Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.
Angier*	74,900	-\$407		\$38,706	\$13,584	\$0	\$52,290	\$1.20	\$42,953	\$21,626	\$0	\$64,579	\$1.49
Bowen	69,535	\$101,049	\$1.45	\$39,598	\$72,582	\$0	\$112,180	\$1.61	\$46,785	\$26,794	\$0	\$73,579	\$1.06
Burr	55,399	\$56,818	\$1.03	\$25,766	\$26,466	\$0	\$52,232	\$0.94	\$35,779	\$25,149	\$0	\$60,928	\$1.10
Cabot	43,584	\$100,533	\$2.31	\$43,061	\$50,026	\$0	\$93,087	\$2.14	\$55,399	\$45,272	\$0	\$100,671	\$2.31
Carr**	51,400	\$72,519	\$1.41	\$39,617	\$39,850	\$0	\$79,467	\$1.55	\$52,659	\$15,582	\$0	\$68,240	\$1.33
Countryside	65,000	\$131,284	\$2.02	\$70,157	\$53,262	\$0	\$123,419	\$1.90	\$70,406	\$35,828	\$0	\$106,234	\$1.63
Franklin	56,764	\$116,974	\$2.06	\$39,685	\$76,760	\$0	\$116,445	\$2.05	\$45,099	\$56,857	\$0	\$101,956	\$1.80
Horace Mann	40,600	\$65,379	\$1.61	\$39,574	\$25,043	\$0	\$64,617	\$1.59	\$47,969	\$23,050	\$0	\$71,020	\$1.75
Lincoln-Eliot	51,074	\$109,578	\$2.15	\$36,611	\$55,710	\$0	\$92,321	\$1.81	\$48,446	\$33,649	\$0	\$82,094	\$1.61
Mason-Rice	42,400	\$71,878	\$1.70	\$37,483	\$34,895	\$0	\$72,378	\$1.71	\$43,508	\$30,634	\$0	\$74,142	\$1.75
Memorial-SpaULDing	68,775	\$129,808	\$1.89	\$60,771	\$67,880	\$0	\$128,651	\$1.87	\$70,145	\$63,370	\$0	\$133,515	\$1.94
Peirce	36,050	\$26,501	\$0.74	\$24,141	\$3,540	\$67,149	\$94,830	\$2.63	\$27,417	\$2,388	\$0	\$29,805	\$0.83
Underwood	43,300	\$96,125	\$2.22	\$26,496	\$72,237	\$0	\$98,733	\$2.28	\$32,115	\$61,898	\$0	\$94,012	\$2.17
Ward	38,000	\$74,796	\$1.97	\$21,156	\$44,875	\$0	\$66,031	\$1.74	\$25,725	\$45,678	\$0	\$71,403	\$1.88
Williams	41,700	\$85,305	\$2.05	\$30,972	\$48,604	\$0	\$79,576	\$1.91	\$37,309	\$52,075	\$0	\$89,384	\$2.14
Zervas***	35,002	\$82,655	\$2.36	\$12,409	\$10,017	\$0	\$22,426	\$1.53	\$19,328	\$14,217	\$0	\$33,545	\$2.28
Bigelow	92,500	\$154,317	\$1.67	\$81,668	\$78,056	\$0	\$159,724	\$1.73	\$104,372	\$64,728	\$0	\$169,100	\$1.83
Brown	146,000	\$278,677	\$1.91	\$107,619	\$159,125	\$0	\$266,744	\$1.83	\$114,390	\$133,911	\$0	\$248,301	\$1.70
Day	152,990	\$269,847	\$1.76	\$180,136	\$80,465	\$0	\$260,601	\$1.70	\$229,758	\$87,591	\$0	\$317,349	\$2.07
Oak Hill	96,200	\$165,905	\$1.72	\$110,899	\$66,114	\$0	\$177,013	\$1.84	\$121,581	\$58,046	\$0	\$179,627	\$1.87
Newton North	410,000	\$930,094	\$2.27	\$734,056	\$155,136	\$0	\$889,192	\$2.17	\$879,133	\$217,319	\$0	\$1,096,452	\$2.67
South High	383,000	\$758,428	\$1.98	\$560,480	\$222,989	\$0	\$783,469	\$2.05	\$642,593	\$234,195	\$0	\$876,788	\$2.29
Ed Center	70,000	\$211,312	\$3.02	\$119,658	\$89,201	\$0	\$208,859	\$2.98	\$147,514	\$74,079	\$0	\$221,593	\$3.17
Total	2,164,173	\$4,089,372	\$1.96	\$2,480,719	\$1,546,417	\$67,149	\$4,094,285	\$1.94	\$2,940,381	\$1,423,935	\$0	\$4,364,316	\$2.07

FY16 Budget minus Actual

-\$459,662 \$122,482 \$67,149 -\$270,031

Projection from February 25, 2016 Report

\$2,904,471 \$1,503,268 \$0 \$4,407,739

Difference from February 25, 2016 Report

\$35,910 -\$79,333 \$0 -\$43,423

*The new Angier School will open in January 2016. FY16 usage for Angier includes January through June 2016.

**Carr School will support Angier students from July through December 2015 and Zervas students in January through June 2016.

***Zervas School will be in construction starting January 2016. FY16 usage for Zervas includes July through December 2015.

**FY16 Electricity, Natural Gas and Heating Oil
Usage Summary**

APPENDIX B

School	Sq. Ft.	Electricity (KWH)				Natural Gas (Therms)				Heating Oil (Gallons)			
		FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projected	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projected	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Projected
Angier*	74,900	150,391	0	239,854	214,303	40,647	0	9,888	17,254	0	0	0	0
Bowen	69,535	247,442	240,132	245,381	238,640	55,650	48,124	54,349	40,394	0	0	0	0
Burr	55,399	155,724	171,845	159,666	180,128	21,546	22,120	19,227	18,984	0	0	0	0
Cabot	43,584	267,681	281,159	266,842	294,304	34,944	46,866	37,264	36,100	0	0	0	0
Carr**	51,400	0	236,037	245,480	256,080	0	19,813	29,474	16,410	0	0	0	0
Countryside	65,000	380,762	391,277	388,379	301,745	42,732	50,519	40,553	32,915	0	0	0	0
Franklin	56,764	246,243	253,923	245,920	232,876	57,528	59,284	57,563	44,013	0	0	0	0
Horace Mann	40,600	241,104	251,531	245,232	249,360	18,109	20,242	18,143	17,223	0	0	0	0
Lincoln-Eliot	51,074	221,041	252,345	226,867	245,572	46,812	57,202	41,629	46,840	0	0	0	0
Mason-Rice	42,400	228,760	221,468	232,280	217,200	32,050	26,079	25,656	23,888	0	0	0	0
Memorial-Spaulding	68,775	301,181	287,476	295,611	289,200	51,150	58,091	49,873	47,941	0	0	0	0
Peirce	36,050	152,864	146,489	149,592	134,880	2,088	1,983	2,298	1,333	3,008	0	20,000	0
Underwood	43,300	166,683	168,507	164,189	164,847	59,921	53,322	54,116	48,049	0	0	0	0
Ward	38,000	132,393	133,719	131,097	132,640	35,569	39,941	33,264	35,175	0	0	0	0
Williams	41,700	190,692	196,290	191,926	196,720	37,831	42,057	36,095	40,131	0	0	0	0
Zervas***	35,002	213,301	199,377	76,896	81,380	37,880	37,159	7,043	9,711	0	0	0	0
Bigelow	92,500	517,360	483,400	506,080	459,600	63,627	61,789	58,559	50,353	0	0	0	0
Brown	146,000	470,867	504,960	478,076	488,244	124,130	136,328	119,938	114,027	0	0	0	0
Day	152,990	1,099,797	1,150,221	1,116,271	1,187,132	60,074	61,775	57,141	55,157	0	0	0	0
Oak Hill	96,200	695,212	643,534	687,226	642,000	55,642	51,651	49,439	44,861	0	0	0	0
Newton North	410,000	4,343,917	4,544,468	4,388,779	4,573,040	116,643	192,503	113,979	134,347	0	0	0	0
South High	383,000	3,477,319	3,404,300	3,473,195	3,379,519	177,446	193,677	164,400	168,057	0	0	0	0
Ed Center	70,000	751,003	757,916	741,507	779,620	68,888	72,539	67,048	60,990	0	0	0	0
Total	2,164,173	14,651,737	14,920,374	14,896,341	14,939,030	1,240,907	1,353,064	1,146,938	1,104,153	3,008	0	20,000	0

Usage from February 25, 2016 Report **15,034,664** **1,175,418** **0**

Difference from February 25, 2016 Report **-95,634** **-71,265** **0**

*The new Angier School will open in January 2016. FY16 usage for Angier includes January through June 2016.
 **Carr School will support Angier students from July through December 2015 and Zervas students in January through June 2016.
 ***Zervas School will be in construction starting January 2016. FY16 usage for Zervas includes July through December 2015.